

## **STATE BOARD OF EQUALIZATION**

**MISSION:** The State Board of Equalization is established as an independent agency that is not subject to the supervision or control of the Department of Revenue to review property valuations/classifications pursuant to A.R.S. § 42-16153 – A.R.S. § 42-16168 and related statutes.

**FORMATION AUTHORITY:** A.R.S. § 42-172.01 Effective date: July 31, 1995.

**COMPOSITION:** The State Board of Equalization consists of five members who are appointed by the Board of Supervisors from each county with a population of more than five hundred thousand persons according to the most recent United States Decennial Census, three members who are appointed by the Governor from each county with a population of more than five hundred thousand persons according to the most recent United States Decennial Census and an additional member designated as Chairperson by the Governor who shall serve in a full time capacity. Members shall be selected on the basis of their work experience and other qualifications in at least one of the following categories: Experience in at least four of the preceding eight years in property valuation, property tax appeals or appraising real property; A certified general appraiser; A property valuation hearing officer or member of the State Board of Equalization; or any predecessor to the Board for at least four of the preceding eight years; A member of the State Bar of Arizona with at least four years experience in property valuation or condemnation practice. Members who are appointed by the Board of Supervisors serve at the pleasure of the Board for terms that expire at the same time as the elective term of the County Supervisors. Members appointed by the Governor shall serve a term of five years. Members may be reappointed to the State Board of Equalization. Members appointed by the counties shall be paid by the county from which they were appointed. Members appointed by the Governor shall be paid by the State.

**DUTIES AND POWERS:** A.R.S. 42-16153 – A.R.S. 42-16168 and related statutes.

**MEETINGS:** The State Board of Equalization shall meet at the call of the chairman as often as necessary to accomplish the duties prescribed by law and may hold meetings or hearings at any location in the counties that appoint members to the board.

**LIAISON:** David Schweikert, State Board of Equalization, 100 N. 15<sup>th</sup> Avenue, Suite 130, Phoenix, Arizona 85004.